

Program B: Supervision and Assistance to Local Assessors

Program Authorization: Act 10 of 1998.

PROGRAM DESCRIPTION

The mission of the Supervision and Assistance to Local Assessors Program is to create a link between the Louisiana Tax Commission and the parish assessors by computer and to coordinate with the assessors to provide them the necessary services and guidance they require from the Tax Commission.

The goal of the Supervision and Assistance to Local Assessors Program is to create an electronic link with all parish assessors.

OBJECTIVES AND PERFORMANCE INDICATORS

Unless otherwise indicated, all objectives are to be accomplished during or by the end of FY 2001-2002. Performance indicators are made up of two parts: name and value. The indicator name describes what is being measured. The indicator value is the numeric value or level achieved within a given measurement period. For budgeting purposes, performance indicator values are shown for the prior fiscal year, the current fiscal year, and alternative funding scenarios (continuation budget level and Executive Budget recommendation level) for the ensuing fiscal year (the fiscal year of the budget document).

1. (KEY) To implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and at least 50% of parish assessors.

Strategic Link: This operational objective is related to the program's Strategic Objective I.1: *By 2003 all parishes will be linked electronically with the Tax Commission for filing of tax rolls and change orders.*

Louisiana: Vision 2020 Link: Not applicable

Children's Cabinet Link: Not applicable

Other Link(s): Not applicable

Explanatory Note: There are 70 local assessors in Louisiana. With implementation of a statewide computer-assisted property information system, it will be possible for the Louisiana Tax Commission to expand its monitoring practices. Filing of tax rolls, change orders, and LAT forms electronically by the 70 assessor offices will substantially reduce storage of books and forms annually. The Louisiana Tax Commission has targeted the electronic linking with 30% of the assessor offices each year until all 70 offices can be accessed.

L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					
		YEAREND PERFORMANCE STANDARD FY 1999-2000	ACTUAL YEAREND PERFORMANCE FY 1999-2000	ACT 11 PERFORMANCE STANDARD FY 2000-2001	EXISTING PERFORMANCE STANDARD FY 2000-2001	AT CONTINUATION BUDGET LEVEL FY 2001-2002	AT RECOMMENDED BUDGET LEVEL FY 2001-2002
K	Number of assessors linked electronically	35	32	40 ¹	40 ¹	32	32
K	Number of assessors filing tax rolls electronically	40	17	20 ²	20 ²	32	32
K	Number of assessors filing change orders electronically	40	32	40 ³	40 ³	35	35

¹ Although the FY 2000-2001 performance standard for this indicator is 40, the commission indicates in its FY 2000-2001 First Quarter Performance Progress Report that it currently anticipates that the yearend figure will be 33.

² Although the FY 2000-2001 performance standard for this indicator is 20, the commission indicates in its FY 2000-2001 First Quarter Performance Progress Report that it currently anticipates that the yearend figure will be 24.

³ Although the FY 2000-2001 performance standard for this indicator is 40, the commission indicates in its FY 2000-2001 First Quarter Performance Progress Report that it currently anticipates that the yearend figure will be 33.

RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 1999- 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	57,450	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$57,450	\$50,000	\$50,000	\$50,000	\$50,000	\$0
EXPENDITURES & REQUEST:						
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	0	0	0	0	0	0
Related Benefits	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Total Other Charges	57,450	50,000	50,000	50,000	50,000	0
Total Acq. & Major Repairs	0	0	0	0	0	0
TOTAL EXPENDITURES AND REQUEST	\$57,450	\$50,000	\$50,000	\$50,000	\$50,000	\$0
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

SOURCE OF FUNDING

This program is funded with Statutory Dedications. The Statutory Dedication is from the Louisiana Tax Commission Expense Fund for fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. (Per R.S.39.32B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund.)

	ACTUAL 1999- 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
La. Tax Commission Expense Fund	\$57,450	\$50,000	\$50,000	\$50,000	\$50,000	\$0

ANALYSIS OF RECOMMENDATION

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$0	\$50,000	0	ACT 11 FISCAL YEAR 2000-2001
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$0	\$50,000	0	EXISTING OPERATING BUDGET – December 15, 2000
\$0	\$50,000	0	GRAND TOTAL RECOMMENDED

PROFESSIONAL SERVICES

This program does not have funding for Professional Services for Fiscal Year 2001-2002.

OTHER CHARGES

\$50,000	Supervision and Assistance to Local Assessors
\$50,000	SUB-TOTAL OTHER CHARGES
\$50,000	TOTAL OTHER CHARGES

ACQUISITIONS AND MAJOR REPAIRS

This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2001 -2002.